

State of California
BOARD OF EQUALIZATION

EMERGENCY TELEPHONE SURCHARGE REGULATIONS

Regulation 2405. PARTIAL PAYMENTS.

Reference: Sections 41024 and 41128, Revenue and Taxation Code.

Partial payments by a service user to a service supplier for intrastate charges for service shall be applied proportionately to the charges for service and to surcharge, unless the service user specifically directs otherwise in writing.

History: Adopted April 6, 1977, effective July 1, 1977.